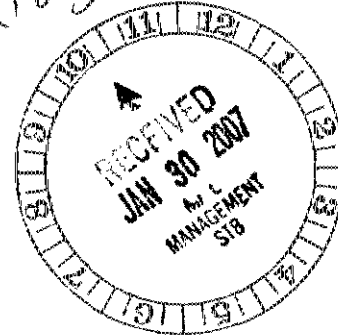




Mack H. Shumate, Jr.  
Senior General Attorney, Law Department

January 29, 2007

218528



**VIA UPS NEXT DAY AIR**

Mr. Vernon Williams, Secretary  
Surface Transportation Board  
1925 "K" Street, N.W., Room 504  
Washington, DC 20423-0001

**Re: Proposed Abandonment of the Flanigan Industrial Lead from M.P. 338.33 near Flanigan, Nevada to M.P. 360.10 near Wendel, California, a total distance of 21.77 miles in Washoe County, Nevada and Lassen County, California; and of the Susanville Industrial Lead from M.P. 358.68 to M.P. 359.25 near Wendel, California, a Total Distance of 0.57 Miles in Lassen County, California; STB Docket Number Ab-33(Sub-No.230X)**

Dear Mr. Williams:

In accordance with the Surface Transportation Board's (the "STB") Decision of January 25, 2007 regarding the captioned matter, please be advised that Union Pacific Railroad Company has served a copy of the STB's Decision on the following shippers:

A&K Railroad Materials  
Industrial Railways  
Sierra Army Depot  
Sierra Pacific Industries

Sincerely yours,

Mack H. Shumate, Jr.

ENTERED  
Office of Proceedings

JAN 30 2007

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Public Record